

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16202900500000</div> <div>City of West Burlington</div> <div>122 Broadway St.</div> <div>West Burlington, IA 52655</div>		
CITY OF WEST BURLINGTON , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,014,111		1,014,111	977,911
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	1,014,111		1,014,111	977,911
Delinquent property taxes	0		0	
TIF revenues	2,191,607		2,191,607	2,324,998
Other city taxes	515,111	0	515,111	553,243
Licenses and permits	70,149	0	70,149	101,334
Use of money and property	62,483	0	62,483	44,846
Intergovernmental	509,171	0	509,171	567,903
Charges for fees and service	242,033	1,455,571	1,697,604	1,747,664
Special assessments	0	0	0	0
Miscellaneous	338,356	30,826	369,182	380,239
Other financing sources	6,580,702	124,257	6,704,959	6,742,130
Total revenues and other sources	11,523,723	1,610,654	13,134,377	13,440,268
Expenditures and Other Financing Uses				
Public safety	1,449,154	0	1,449,154	1,594,471
Public works	646,950	0	646,950	680,607
Health and social services	0	0	0	0
Culture and recreation	269,561	0	269,561	313,390
Community and economic development	360,794	0	360,794	404,120
General government	488,495	0	488,495	542,842
Debt service	1,794,246	0	1,794,246	1,797,399
Capital projects	2,151,287	0	2,151,287	3,628,350
Total governmental activities expenditures	7,160,487	0	7,160,487	8,961,179
Business type activities	0	1,455,830	1,455,830	1,469,407
Total ALL expenditures	7,160,487	1,455,830	8,616,317	10,430,586
Other financing uses, including transfers out	2,866,943	88,016	2,954,959	2,962,130
Total ALL expenditures/And other financing uses	10,027,430	1,543,846	11,571,276	13,392,716
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,496,293	66,808	1,563,101	47,552
Beginning fund balance July 1, 2013	1,403,525	599,797	2,003,322	2,003,322
Ending fund balance June 30, 2014	2,899,818	666,605	3,566,423	2,050,874
Note - These balances do not include \$ 89,725 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 6,124,000	Other long-term debt	\$ 839,442	
Revenue debt	\$ 280,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 10,745,866	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11/6/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kelly D. Fry	→	319	752-5451	104
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WEST BURLINGTON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	861,832	152,279		0	0	0	1,014,111			1,014,111	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	861,832	152,279		0	0	0	1,014,111		T01	1,014,111	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	861,832	152,279		0	0	0	1,014,111			1,014,111	6
7	TIF revenues			2,191,607				2,191,607		T01	2,191,607	7
	Other city taxes											
8	Utility tax replacement excise taxes	10,165	1,714	0	0	0	0	11,879		T15	11,879	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	5,212	0	0	0	0	0	5,212	0	T19	5,212	12
13	Hotel/motel tax	31,103	0	0	0	0	0	31,103	0	T19	31,103	13
14	Other local option taxes	0	466,917	0	0	0	0	466,917	0	T09	466,917	14
15	TOTAL OTHER CITY TAXES	46,480	468,631	0	0	0	0	515,111	0		515,111	15
16	Section B - LICENSES AND PERMITS	70,149	0	0	0	0	0	70,149	0	T29	70,149	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,726	0	7,748	0	16,412	0	35,886	0	U20	35,886	18
19	Rents and royalties	26,594	0	0	0	0	0	26,594	0	U40	26,594	19
20	Other miscellaneous use of money and property	3	0	0	0	0	0	3	0	U20	3	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	38,323	0	7,748	0	16,412	0	62,483	0		62,483	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	104,699	0	0	0	0	0	104,699	0	B89	104,699	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	100,257	0	0	0	0	0	100,257	0	B50	100,257	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	204,956	0	0	0	0	0	204,956	0		204,956	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		302,257					302,257		C46	302,257	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	300	0	0	0	0	0	300	0	C89	300	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	300	302,257	0	0	0	0	302,557	0		302,557	60
61												61
62	Local grants and reimbursements											62
63	County contributions	1,658	0	0	0	0	0	1,658	0		1,658	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	1,658	0	0	0	0	0	1,658	0		1,658	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	206,914	302,257	0	0	0	0	509,171	0		509,171	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	844,786	A91	844,786	73
74	Sewer	0	0	0	0	0	0	0	610,785	A8Ø	610,785	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	162,753	0	0	0	0	0	162,753	0	A81	162,753	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	10,685	0	0	0	0	0	10,685	0	A89	10,685	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	5,959	0	0	0	0	0	5,959	0	A89	5,959	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	6,335	0	0	0	0	0	6,335	0	A50	6,335	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	54,962	0	0	0	0	0	54,962	0	A61	54,962	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103	Misc revenues	1,339	0	0	0	0	0	1,339	0		1,339	103
104	TOTAL CHARGES FOR SERVICE	242,033	0	0	0	0	0	242,033	1,455,571		1,697,604	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	82,330	0	0	0	0	0	82,330	8,418	U99	90,748	108
109	Deposits and sales/fuel tax refunds	76,886	0	0	0	0	0	76,886	4,121	U99	81,007	109
110	Sale of property and merchandise	39,539	0	0	0	0	0	39,539	33	U11	39,572	110
111	Fines	17,834	0	0	0	0	0	17,834	0	U30	17,834	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Southeast Iowa Safety & Support	31,050	0	0	0	0	0	31,050	0		31,050	114
115	City Township Ambulance Association	55,634	0	0	0	0	0	55,634	0		55,634	115
116	4th of July Raffle/Pink Heals	24,233	0	0	0	0	0	24,233	3,439		27,672	116
117	Insurance Settlements	10,850	0	0	0	0	0	10,850	246		11,096	117
118		0	0	0	0	0	0	0	14,569		14,569	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	338,356	0	0	0	0	0	338,356	30,826		369,182	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WEST BURLINGTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,804,087	923,167	2,199,355	0	16,412	0	4,943,021	1,486,397		6,429,418	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	3,750,000	0	3,750,000	0	NR	3,750,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	504,092	0		405,535	61,200	0	970,827	58,857		1,029,684	127
128	Internal TIF loans and transfers in	434,414	10,918	25,832	1,388,711	0	0	1,859,875	65,400		1,925,275	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	938,506	10,918	25,832	1,794,246	3,811,200	0	6,580,702	124,257		6,704,959	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,742,593	934,085	2,225,187	1,794,246	3,827,612	0	11,523,723	1,610,654		13,134,377	132
133												133
134	Beginning fund balance July 1, 2013	431,333	356,384	370,993	0	244,815	0	1,403,525	599,797		2,003,322	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,173,926	1,290,469	2,596,180	1,794,246	4,072,427	0	12,927,248	2,210,451		15,137,699	136
137												137
138												138
139												139
140												140
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	895,670	0	0	0	0	0	895,670		E62	895,670	2
3	Purchase of land and equipment	29,097	0	0	0	0	0	29,097		G62	29,097	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	386,961	0	0	0	22,346	0	409,307		E24	409,307	13
14	Purchase of land and equipment	20,348	0	0	0	0	0	20,348		G24	20,348	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	28,355	0	0	0	0	28,355		E32	28,355	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	63,679	0	0	0	0	0	63,679		E66	63,679	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	2,698	0	0	0	0	0	2,698		E32	2,698	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,398,453	28,355	0	0	22,346	0	1,449,154			1,449,154	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		0	0	0	0	0	0		E44	0	42
43	Purchase of land and equipment	88,752	237,890	0	0	11,846	0	338,488		G44	338,488	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	40,462	0	0	0	0	40,462		E44	40,462	48
49	Traffic control safety — Current operation	25,669	0	0	0	0	0	25,669		E44	25,669	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	21,665	22,773	0	0	0	0	44,438		E44	44,438	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	11,823	0	0	0	0	0	11,823		E81	11,823	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	22,540	0	0	0	0	22,540		E01	22,540	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	163,530	0	0	0	0	0	163,530		E81	163,530	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	311,439	323,665	0	0	11,846	0	646,950			646,950	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	44,965	0	0	0	0	0	44,965		E52	44,965	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	15,481	0	0	0	0	0	15,481		E61	15,481	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	156,695	0	0	0	0	0	156,695		E61	156,695	130
131	Purchase of land and equipment	6,866	0	0	0	0	0	6,866		G61	6,866	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	45,554	0	0	0	0	0	45,554		E61	45,554	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	269,561	0	0	0	0	0	269,561			269,561	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	55,000	0	0	0	55,000		E89	55,000	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	1,075	0	0	0	1,075		E50	1,075	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	2,787	0	0	0	0	0	2,787		E29	2,787	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	301,932	0	0	0	301,932		E89	301,932	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,787	0	358,007	0	0	0	360,794			360,794	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	99,402	0		0	0	0	99,402		E29	99,402	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	144,189	0		0	6,566	0	150,755		E23	150,755	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	1,870	0		0	0	0	1,870		E89	1,870	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	28,372	0		0	0	0	28,372		E31	28,372	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	208,096	0		0	0	0	208,096		E89	208,096	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	481,929	0	0	0	6,566	0	488,495			488,495	176
177	Section G — DEBT SERVICE	0	0	0	1,794,246	0	0	1,794,246			1,794,246	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,794,246	0	0	1,794,246			1,794,246	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Seal Coat & Sidewalks	0	29,225	0	0	0	0	29,225			29,225	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	29,225	0	0	0	0	29,225			29,225	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	West Lift Station Improvements	0	0	55,750	0		0	55,750			55,750	189
190	School Lots Redevelopment	0	0	130	0		0	130			130	190
191	Public Works Building	0	0	0	0	2,066,182	0	2,066,182			2,066,182	191
192	Subtotal TIF Capital Projects	0	0	55,880	0	2,066,182	0	2,122,062			2,122,062	192
193	TOTAL CAPITAL PROJECTS	0	29,225	55,880	0	2,066,182	0	2,151,287			2,151,287	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,464,169	381,245	413,887	1,794,246	2,106,940	0	7,160,487			7,160,487	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								814,591	E91	814,591	198
199	Purchase of land and equipment								43,686	G91	43,686	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								493,602	E80	493,602	201
202	Purchase of land and equipment								65,199	G80	65,199	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST BURLINGTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								25,620		25,620	242
243	Enterprise Capital Projects								13,132		13,132	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,455,830		1,455,830	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,464,169	381,245	413,887	1,794,246	2,106,940	0	7,160,487	1,455,830		8,616,317	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	92,325	522,979			326,364	0	941,668	88,016		1,029,684	255
256	Internal TIF loans/repayments and transfers out	0	0	1,925,275	0	0	0	1,925,275	0		1,925,275	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	92,325	522,979	1,925,275	0	326,364	0	2,866,943	88,016		2,954,959	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,556,494	904,224	2,339,162	1,794,246	2,433,304	0	10,027,430	1,543,846		11,571,276	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable		0	0	0	0	0	0			0	263
264	Restricted	18,806	386,245	257,018	0	0	0	662,069			662,069	264
265	Committed	7,476	0	0	0	1,483,454	0	1,490,930			1,490,930	265
266	Assigned	86,728	0	0	0	155,669	0	242,397			242,397	266
267	Unassigned	504,422	0	0	0	0	0	504,422			504,422	267
268	Total Governmental	617,432	386,245	257,018	0	1,639,123	0	2,899,818			2,899,818	268
269	Proprietary								666,605		666,605	269
270	Total ending fund balance June 30, 2014	617,432	386,245	257,018	0	1,639,123	0	2,899,818	666,605		3,566,423	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,173,926	1,290,469	2,596,180	1,794,246	4,072,427	0	12,927,248	2,210,451		15,137,699	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST BURLINGTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 2,000		
Libraries.....	M52 44,965		
Police protection.....	M62 57,554		
Sewerage.....	M80 0		
Sanitation.....	M81 39,546		
All other.....	M89 \$ 56,525		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,416,209

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$ 617,000	29U \$ 0	39U \$ 33,000	49U \$ 304,000	49U \$ 0	49U \$ 280,000	49U \$ 0	191 \$ 18,510				
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	192 0				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	193 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	194 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	189 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	49U 0	189 0				
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
9. Other-Specify Aquatic Center	19U 815,000	29U 0	39U 815,000	49U 0	49U 0	49U 0	49U 0	189 8,150				
10. Public Works Building	19U 0	29U 3,750,000	39U 0	49U 3,750,000	49U 0	49U 0	49U 0	189 60,326				
11. Strm Swr, Str & Aerial Fire Trk	19U 2,025,000	29U 0	39U 500,000	49U 1,525,000	49U 0	49U 0	49U 0	189 42,100				
12. Fire Truck	19U 615,000	29U 0	39U 70,000	49U 545,000	49U 0	49U 0	49U 0	189 17,140				
13. TIF Development	19U 1,064,338	29U 0	39U 224,896	49U 0	49U 0	49U 0	49U 839,442	189 77,036				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	189 0				
Total long-term debt	5,136,338	3,750,000	1,642,896	6,124,000	0	280,000	839,442	223,262				

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents			
\$	214,917,322		x .05 = \$	10,745,866

Part VII		CASH AND INVESTMENT ASSETS AS OF										JUNE 30, 2014	
Type of asset	Amount - Omit cents												
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61								
	\$	245,696	\$	1,483,454	0	1,926,998	3,656,148						
	REMARKS											V98	